

TRIPURA



GAZETTE

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**PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA
OFFICE OF THE COMMISSIONER OF EXCISE
P.N. COMPLEX, GURKHABASTI, AGARTALA.**

No.F.VI-1(3)-EX/19/892-957

Dated, Agartala, the 17th March, 2020.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of the Section 25 of the Tripura Excise Act, 1987 (as amended upto 2018), the Maximum Retail Price based Ad-valorem Excise duty for Wine and Ready to Drink (RTD) segment are hereby prescribed in tables herein below to impose by fixing minimum and maximum Excise duty for each Slabs determined in this process to make it proportionate to the available strength relevant to the respective category of liquor since Wine is a low alcoholic beverage having content of 11-15% v/v and the segment of RTD is kind of alcoholic beverage having 3-10% v/v alcoholic content that can be based on different types of liquors such as vodka-based or rum-based etc. and to be sold in prepared form for consumption.

The rates of MRP based Ad-valorem Excise duty are given in tables below:-

Table- A "For READY TO DRINK (RTD)"

Slab	MRP range per Case (in Rs.)	Abatement factor	Multiplication factor	MRP based Ad-valorem Excise duty per Case
1	Upto 3,000	65%	-	Rs. 400/-
2	3,001 to 4,800		0.30	Rs. 401/- to Rs. 500/- subject to minimum duty of Rs. 401/- and maximum duty of Rs. 500/- for this slab.
3	4,801 and above		-	Rs. 550/-

Table- B "For WINE"

Slab	MRP range per Case (in Rs.)	Abatement factor	Multiplication factor	MRP based Ad-valorem Excise duty per Case
1	Upto 6,500	65%	-	Rs. 500/-
2	6,501 to 10,000		0.20	Rs. 501/- to Rs. 700/- subject to minimum duty of Rs. 501/- and maximum duty of Rs. 700/- for this slab.
3	10,001 and above		-	Rs. 750/-

Hence, the above MRP based Ad-valorem Excise duty structure shall be effective on all Import permits issued henceforth from the date of the publication of the Notification in the Tripura Gazette.

SB/3/3/2020
(Nagesh Kumar B. IAS)
Commissioner of Excise
Government of Tripura